

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

BERNARD C. SEIDLING,

Appellant,
v.

JAMES V. BLOCK,

OPINION and ORDER

24-cv-500-jdp

Appellee.

This is an appeal of the final order in an adversary proceeding that trustee James V. Block filed against debtor Bernard C. Seidling to determine whether the assets of 77 entities should be part of Seidling's bankruptcy estate. The question before the bankruptcy court was whether Seidling had a legal or equitable interest in the assets held by those entities, *see 11 U.S.C. § 541(a)*, or, in other words, whether he had any legally enforceable rights over the assets, *see In re Carlson*, 263 F.3d 748, 750 (7th Cir. 2001).

After holding a five-day trial, the bankruptcy court issued a 118-page decision finding that Seidling had a legal or equitable interest in all of the property at issue, so it was properly part of the bankruptcy estate. *See Block v. Seidling*, No. 23-32-rmb (Bankr. W.D. Wis. Aug. 23, 2024). Specifically, the court found that all 77 entities were either alter egos of Seidling himself or they were revocable trusts over which he retained control. This court reviews the bankruptcy court's legal determinations without deference, and factual findings for clear error. *Freeland v. Enodis Corp.*, 540 F.3d 721, 729 (7th Cir. 2008).

On appeal, Seidling is proceeding without counsel, just as he did in the bankruptcy court. His briefs consist primarily of assertions that the bankruptcy court's findings are inconsistent with his testimony. But the bankruptcy court explained in detail why it did not

find Seidling's testimony credible, and it cited evidence supporting its findings that Seidling retained a legal or equitable interest in all the assets in dispute. Seidling has not shown that any of the bankruptcy court's factual findings are clearly erroneous or that the bankruptcy court made any legal errors in its analysis. So this court will affirm the bankruptcy court's final order.

ORDER

IT IS ORDERED that the final order of the bankruptcy court is AFFIRMED.

Entered March 21, 2025.

BY THE COURT:

/s/

JAMES D. PETERSON
District Judge